UNITED
NATIONS

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Secretariat

ST/SGB/1998/2
12 February 1998

SECRETARY-GENERAL'S BULLETIN

ORGANIZATION OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES

The Secretary-General, pursuant to Secretary-General's bulletin ST/SGB/1997/5, entitled 'Organization of the Secretariat of the United Nations', and for the purpose of establishing the organizational structure of the Office of Internal Oversight Services, promulgates the following:

Section 1

General provision

The present bulletin shall apply in conjunction with Secretary-General's bulletin ST/SGB/1997/5, entitled 'Organization of the Secretariat of the United Nations'. The Office of Internal Oversight Services is also governed by Secretary-General's bulletin of 7 September 1994, entitled 'Establishment of the Office of Internal Oversight Services' (ST/SGB/273).

Section 2

Functions and organization

2.1 The Office of Internal Oversight Services:

(a) Evaluates the efficiency and effectiveness of the implementation of programmes and legislative mandates;

(b) Conducts comprehensive internal audits in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations;

(c) Monitors programme implementation in accordance with the provisions of article V of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

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(d) Conducts ad hoc inspections of programmes and organizational units;

(e) Investigates reports of mismanagement and acts of misconduct;

(f) Advises programme managers on the effective discharge of their responsibilities;

(g) Monitors the implementation of recommendations emanating from audits, evaluations, inspections and investigations.

2.2 The Office is divided into organizational units, as described in the present bulletin.

2.3 The Office is headed by the Under-Secretary-General for Internal Oversight Services. The Under-Secretary-General and the officials in charge of each organizational unit, in addition to the specific functions set out in the present bulletin, perform the general functions applicable to their positions, as set out in Secretary-General's bulletin ST/SGB/1997/5.

Section 3

Under-Secretary-General for Internal Oversight Services

3.1 The Under-Secretary-General for Internal Oversight Services is accountable to the Secretary-General, but exercises operational independence as provided for in section A of General Assembly resolution 48/218 B of 29 July 1994.

3.2 The Under-Secretary-General is responsible for all the activities of the Office of Internal Oversight Services, as well as its administration; advises the Secretary-General and senior management of the Organization on oversight issues; represents the Office before the legislative organs and their subsidiary bodies; ensures cooperation and synergies between the different internal oversight functions, including joint reviews when appropriate; and ensures coordination of the Office's work programme with the activities of the Board of Auditors and the Joint Inspection Unit.

Section 4

Office of the Under-Secretary-General

4.1 The Office of the Under-Secretary-General is headed by a Chief who is accountable to the Under-Secretary-General.

4.2 The core functions of the Office are as follows:

(a) Advising the Under-Secretary-General on substantive and managerial policies and guidelines and dealing with specific related issues/problems;

(b) Monitoring the implementation of the work plan of the Office;

(c) Monitoring the implementation of recommendations issued by the organizational units of the Office;

(d) Preparing reports and notes on oversight and managerial issues for consideration by the Under-Secretary-General;

(e) Acting as a focal point for information on all aspects of the work of the Office;

(f) Coordinating inter-office activities and undertaking the necessary follow-up;

(g) Consulting, negotiating and coordinating with other departments, offices, funds and programmes on matters of mutual concern;

(h) Providing administrative support as set out in section 7 of Secretary-General's bulletin ST/SGB/1997/5 in the areas of personnel and financial services and resource planning to the organizational units of the Office for both regular budget and extrabudgetary resources made available to the Office;

(i) Providing information management and technology support to the other units of the Office.

Section 5

Central Evaluation Unit

5.1 The Central Evaluation Unit is headed by a Chief who is accountable to the Under-Secretary-General.

5.2 The core functions of the Unit are as follows:

(a) Determining, as systematically and effectively as possible, the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives;

(b) Providing the General Assembly every two years with a report on the strengthening of evaluation and related oversight activities in the United Nations;

(c) Providing the Committee for Programme and Coordination and the General Assembly, at their request, with in-depth evaluation studies for their consideration;

(d) Providing the Committee for Programme and Coordination with reports on the implementation of recommendations adopted by the General Assembly three years after the recommendations are adopted;

(e) Assisting departments and offices throughout the Secretariat in implementing approved evaluation recommendations;

(f) Providing support to the evaluation activities of departments and offices.

Section 6

Audit and Management Consulting Division

6.1 The Audit and Management Consulting Division is headed by a Director who is accountable to the Under-Secretary-General. The Director is assisted by a Deputy Director.

6.2 The core functions of the Division are as follows:

(a) Conducting financial, operational and management audits for all United Nations activities under the administrative responsibility of the Secretary-General;

(b) Providing internal audit services as requested by separately administered funds and programmes;

(c) Conducting audits of programme output delivery as requested by the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

(d) Assessing the effectiveness of internal controls;

(e) Providing internal consulting services to programme managers on request;

(f) Recommending measures to strengthen internal controls, to ensure compliance with legislative mandates, regulations and rules and policies and to enhance economy, efficiency and effectiveness of operations;

(g) Monitoring the implementation of agreed internal audit recommendations and reporting on the status thereof.

Section 7

Central Monitoring and Inspection Unit

7.1 The Central Monitoring and Inspection Unit is headed by a Chief who is accountable to the Under-Secretary-General.

7.2 The core functions of the Unit are as follows:

(a) Assuming the responsibility prescribed in regulations 5.1 to 5.3 of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

(b) Providing support to managers in establishing a proper system of programme monitoring, including the development of performance indicators and the analytical assessment of performance and, to that effect, gathering information on programme implementation and results achieved;

(c) Providing necessary analytical and transparent information on actual programme performance to intergovernmental bodies in order to bring about a constructive dialogue between Member States and the Secretariat on the ways for achieving the mandates and objectives of the Organization;

(d) Conducting ad hoc inspections of programmes and organizational units for the identification of problems affecting the efficient and effective implementation of programmed activities and recommending corrective measures for the improvement of programme delivery;

(e) Monitoring the implementation of agreed inspection recommendations and reporting on the status thereof.

Section 8

Investigations Section

8.1 The Investigations Section is headed by a Chief who is accountable to the Under-Secretary-General.

8.2 The core functions of the Section are as follows:

(a) Receiving and investigating reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmitting to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken;

(b) Receiving and investigating reports from staff and other persons engaged in activities under the authority of the Organization suggesting improvements in programme delivery and reporting perceived cases of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority;

(c) Operating a confidential reporting system to protect the identity of those who make reports to the Section;

(d) Assessing the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations, as well as offices away from Headquarters, and making recommendations for corrective action to minimize the risk of commission of such violations;

(e) Monitoring the implementation of agreed investigation recommendations and reporting on the status thereof.

Section 9

Final provisions

9.1 The present bulletin shall enter into force on 1 March 1998.

9.2 Secretary-General's bulletin of 14 December 1995, entitled "Functions and organization of the Office of Internal Oversight Services" (ST/SGB/Organization, Section: OIOS), is hereby abolished.

(Signed) Kofi A. ANNAN
Secretary-General